File No. 93

1914.

Collection No.

Mysore Residency

Pros. Serial Nos. 94 A – 112.

Subject.

Substitution for the system of disposing of liquor shops by auction of a fixed fee system combined with a surcharge on the liquor consumed.

Previous References.	Later References.

S. 97. (Blue).

DGFP—678S&P—(G-1085)—10 3·30—1,00,000.

Continuation of Office Memorandum

Please reply direct summarizing
the action taken by me in
the matter and not in the
March 1918.
to whom the letter was
addressed

HRC
11. VII

1314
Draft letter for approval as per 3644/43
f 785

[illegible]
13.7.18.

AG
18/7

Received
14.7

HRC
15. VII

[illegible]
B.

[illegible] 17-7-18

margin for binding not to be written on.

Office Note.

File No. 93/14

Encl: Letter No. S 390 dated the 2nd November 1917 from the Collector, Cantt. Station of Bangalore

S. 85

SUBJECT.

Forwarding a petition from the licensees of the arrack shop & Foreign Liquor Tavern in the Cantt. Station of Bangalore.

(1) In para 4 of G.O. 30, the Govt. of India were informed that the appointment of Sheriff Sub-Inspector would be abolished and that the Madras system would be introduced under which licensees would pay their duty and cost price direct into the Treasury, obtaining liquor at the warehouse on presentation of the Treasury Receipt.

(2) The Govt. of India said in para 4 of G.O. 35 that the post of Sheriff Sub-Inspector should be abolished as soon as the revised procedure for paying duty and cost price direct into the Treasury could be introduced.

(3) Suitable amendments have been introduced in the rules relating to the working of the warehouse in consequence of the abolition of the appt. of Sheriff

(4) As suggested by the Collector at the end of para 4 of his D.O.C, the petitioners may be informed that their request cannot be complied with

Margin for binding not to be written on.

with the [illegible] they should make suitable arrangements to avoid delay.

Submitted with a draft for approval.

C.A.S. 5/11/17

A/G 5/11

Russell.

(5)

Please see L.V.C. & note above.

If you approve Mr. Tasker may perhaps be asked to go into the case again & see whether in some way or other the appeals to obviate the undue hardship which the attack renders will be met by the abolishment of the Court.

J. Strutt.

6.XI.17

Please ask Mr. Tasker to look into this (6) & let me know what his conclusions are.

I suppose that the difficulties are greatly exaggerated & are not in reality as the petitioners suggest. Still if there is really anything in the petitions it will be well to see if we can help.

H.C.

8.xi.

8/XI

Notes-*continued*

... for binding not to be written on.

(1) Draft D.O. to the Collector is submitted for approval.

CAS. 9/11/'17 AS 9/11

Issued N 8704 & 14-11-17

(5) Please see sl 86.

No reply has yet been received from the Collector.

If approved, the reminder put up below may be issued.

SVR 18/12/17 AS 18/12

Case be posted up on the 15th June 9.

Submitted AS 15/1

Issued 15/1

Issued as 3348 & 15.1.1918

(6) D.O. letter No. 470, dated the 23rd January 1918 from the Collector, Coll. & Chief of Bangalore.

Please see sl. 86.

The Collector considers that the petitioner has a real grievance as pointed out in para 3 of l. no. The proposes having a single check at the Excise Office where a register will be maintained.

4-6-1914-15,000.

If approved, the official letter may be awaited.

CHS. 25/1/18 — AO 25/1

Rendall

L. V. C. for approval.

Sp 26/1

Hrc

28.1

Letter No 1488, dated the 4th March 1918, from the Collector, Chg. Nilgiris & Coimbatore. S. 92.

Please see Rs. 85/a & 86, and the preceding para of the office note. (10)

The L. V. C is the official letter referred to. It is proposed to do away with the initial check at the warehouse and the check at the Treasury and to introduce a single check at the Excise Office where the same register will be maintained under Art. 704 of the Civil Account Code as is now kept at the Treasury. It is stated that the Agent of the Arcadia Bank has no objection to the new procedure and that the proposed amendments have been carefully checked by the Excise Officers concerned.

The amendments proposed may, if approved, be adopted.

Draft submd for approval.

CHS. 7/3/18 — There seems to be (11)

× Entered in red ink in the margin as Page-

margin for binding not to be written on.

Notes-continued

Margin for binding not to be written on.

necessary a small further amendment. At the end of the form of chalan, for "Head Accountant" read "Excise Supdt".

HRC

Thomson?

AS
7/3

(12) Rescind

For former approval, vide note (10) above.

SG
9/3

(13) Approved in chalan in put up in 6 months time or the new proforma notes should contain any further amendments and it is also necessary in the rules some called for

10/3

HRC
9. iii

Proceedings Sub-Ls Press 12/3/18. Sec.

Issued Circ. No 2041, dated the 16 March 1918.
Ext. No 2155, dated the 21st March 1918.

8.93.

(14) Please see the preceding para of the office note. Draft to the Collector is submitted for approval.

CRS.
22/3/18

AS
23/3

26/3

S. 2—S. P. B.—6-1914—15,000.

8.94

Issued No 2307 & 27-3-18

Margin for binding not to be written on.

Letter No 6578, dated the 2/8th October 1918, from the Collector, Coll. Statistics B'lore. 95

(15)

Please see para 13 of the office note overleaf and Sl. 94.

The Collector says in the last that the system has worked satisfactorily and may continue. He further proposes that the word "Excise Supt." in the Chalan may be altered as "Excise Clerk," since the check of the Chalan on its way to the Bank is purely clerical and cannot conveniently be done by the Excise Supt. himself.

The amendment proposed may, if approved, be adopted. Submitted with a draft for approval.

CAS. 23/10/18 AD 23/10

Case be submitted

EA. 24.X

Issued No 94358 4.10.18

Endt. Issued No 8380 of 6/11/18

× file C

Margin for binding not to be written

Office Note.

File No. 93/1914

S. 97

Letter No. 251, *dated* the 14th January 1919
from the Collector, Cttr. Station of Trangalore

SUBJECT.

Proposal to adopt a surcharge on each gallon of arrack & each hogshead of beer sold, in lieu of the present auction system

(1) The Excise Supt. of the Station has come forward with a proposal that a system of levying a surcharge of Rs 3 & 35 annas on a gallon of arrack and a hogshead of beer sold, respectively, may be adopted in lieu of the present auction system. He has set out his reasons for the proposed change in his letter to the Collector, and has pointed out how there would be an increase in the revenue by adopting the system of surcharge

Rec. to the date.

(2) In 1916, the Supt. of Excise proposed that the fixed fee system might be introduced in the Station in respect of beer taverns as an experimental measure for the year 1916-17. But, on consulting with the Abkari Dy. Comm., Madras the Govt. of India were informed that it was not a favourable time then

S. 41

S. 45

for

for immediately introducing the system into the Station and that it might be deferred until normal conditions were re-established after the Conclusion of the War.

Margin for binding not to be written on.

The Govt of India expressed their concurrence in the above suggestion. S.49.

In this connection, a reference is invited to the Resolution of the Bombay Govt. which says that the fixed-fee system has not worked satisfactorily in the Bombay Presidency and that they are reverting to the auction system in certain areas. S.87/6

The Collector says in para 2 (3) of the D.O. that he agrees with the general contentions of the Excise Supt. He suggests that, if the Board should be addressed for an expression of their views on the proposals, their opinion in respect of beer may be invited in the first place at an early date, since the present licences for beer taverns expire on the 31st March 1919. flag DC.

Submitted for orders—

C.A.S.I.
21/1/19.

In the first instance the papers may be sent to the Board of Revenue, Madras, for their advice in the

margin for binding not to be written on.

the matter. It seems the Durbar may be consulted after a line of action has been outlined on the advice of the Board of Revenue. Eventually the Q of I will have to be addressed.

(5) 21/1 Yes, we can consult Durbar first. 21/1

Draft submn. for approval.

C.A.S. 22/1/19. 21/1 21/1

S.98. Issued no. 794 & 29th January 19

S.99. Letter R.No. 85 Abkari/19, dated the 5th February 1919, from the Secy. to the Commr. of Salt, Abkari dep. Revenue.

(6) Please see sls. 97, 98, the previous notes & the D. L.

The auction system has, since its re-introduction with the Abkari, been in force from the year 1915—

Vide S.45

The Board of Revenue are not in favour of introducing the change proposed by the Excise Supdt. of the Abkari. They suggest that the best course would be to raise the still-head duty in consultation with the Durbar.

If approved, a copy of the D.L. with its enclosure, may be sent to the Collector, Cent. Abkari who may be informed at the same time that the Rental ages

agrees with the view of the Board & is not prepared to recommend a change in the present system.

Submitted for orders with a draft for approval—

CHS. 7/2/'19

AO 7/2.

Colonel

Kindly see L.V.C. & etc. '7)

me know whether or no in view of the Board's opinion in the matter you wish still to pursue the question. If so I will send p.p. with comments your work, for Reconsideration. — Otherwise I will make the requested

4

EJ 7/2

Notes-*continued*

ar[illegible]ier
nding not
be written
on.

First Assistant Resident.

(8)

I am not prepared to accept the Board's opinion as final. There are special conditions in Bangalore and we have special facilities for keeping a close watch over experiments and the risk of corruption. As the Dep.Commr.wasted two months of the time available for discussion I do not want to press the matter this year. Will you kindly let me have the Board's views so that I may go into the case for 1920-21?

B

I would invite attention to the enclosed cutting from the "Statesman" which will show that other Governments are trying the system. If a copy of this report could be obtained from Bengal I should be much obliged.

C

I have already sent separately a proposal to raise the still-head duty on arrack. Beer we cannot touch as the rate of duty is fixed by India.

TJT

Collector, C.and M.Station.
12.2.19

Letter No. 1065. dated the 10th Feb. 1919. from the Collector C & M. Station.

Lu c II
1/20

(9)

Please see Notes 7 & 8 above, at A. B. & C.

Since the Collector does not press the matter for this year, the draft letter referred to, at A, may issue if approved, especially since the Collector has made the request at B.

As regards C, the G. of Bengal may if approved be addressed.

S. 2—R. P. B.—6-1914—15.000.

As regards L.U.C. II it may be pointed out that very probably it was signed by Mr. Tasker before final despatch on 10th) on or about the 4th, distinctly before this file went to him (Please see the date of Note 7). In view of this note (8), he would perhaps not press the ~~subject~~ matter also as regards Sanya & Opium for this year.

Submitted for orders with drafts to the Govt. of Bengal for approval.

Draft 1.

CHS
14/2

We may consult Madras Board's view (10)
on the proposal in L.U.C. II also. Draft
submitted.

Issue
CHS
6.3.19.

19/3/19

Issued nos 1773 - 1775 & 7/10th March 1919 S. 101-103.

Letter. D. No. 236, dated the 25th March 1919, S. 105.
from the Secy. to the Comm. of Salt, Abkari
& Sep. Revenue, Madras.

(11)

With regard to the proposals
to levy a surcharge on each gallon
of arrack and each hogshead of
beer sold, in lieu of the present S. 99
auction system, the Board of Revenue,
Madras, Expressed that they were
not in favour of the change
contemplated. The Collector
has been informed that the Resident S. 101
agrees with the Board in their views
and that he is not at present
prepared to recommend a change
in the existing system -

Many ... binding not to be written on.

Notes—continued

Margin after binding not to be written on.

In Sc. 100, the Collector proposed to introduce a system of surcharge in respect of the disposal of opium and ganja shops of the station.

5.102 This proposal was referred to the Board for their views in the matter.

The Board say in their letter that the auction system is the best in the long run.

Draft submitted for approval.

CRS. 2/4/19 — HPS 2/4

~~Please see Chapter of Excise Committee report referred to in Sec. 99.~~

May issue. (You do not appear to have seen this case.)

HW 9.4.19

Resident.

(12) Let the Collector see this. Perhaps we should point out that the only way in which the Board can function properly is by consideration of such cases as the present and not by reference to the Secretariat. But we cannot expect the Board to function properly if we continually overrule their advice.

Collector Please see above. 4.4.19. HW. 3.iv.

17

Margin for binding not to be written on.

Final Govt. Minute

(13)

Thank you. I have no further points to raise at present, but may bring the matter up again later this year.

S. Banerjea
5.4.4

Collector.

Copy at A in para (12) ante

8.4

(14)

Another draft to the Secretary, Board of Revenue, expressing the thanks of the Resident, is submitted.

Chs. 9/4/19 AS 9/4

9.4

Issued No 2873-2874 dt 11.4.19

N 106-107

BENGAL EXCISE

ANNUAL REPORT

THE FIXED FEE SYSTEM

The Administration Report of the Excise Department, Bengal, for the year 1917-18 was issued on Friday:—

As five years have now passed since temperance deputations waited on the Right Honourable the Secretary of State for India and His Excellency the Viceroy in 1912-13, it is of interest to note comparative figures for that year and 1917-18, showing the number of shops for the retail sale of country spirit, *ganja* and opium, the three articles from which the bulk of the Excise revenue in Bengal is derived, and the consumption, the revenue and the incidence of taxation in each case. To facilitate comparison the figures relating to country spirit in the Chittagong Division have been omitted from both years, as the outstill system was in force there in 1912-13 and accurate statistics of consumption are not available. The cost price of opium has been included in the figures for revenue of both years, as this forms part of the taxation and has been considerably increased during the period under review. The cost price of country spirit has not, however, been included, as there has been no appreciable change during the period, nor has that of *ganja*, as it cannot be accurately ascertained, though it was certainly higher in 1917-18 than in 1912-13.

A comparison of these figures gives the following results: Decreases of 9·7, 10·9 and 8·1 per cent. in the number of shops selling country spirit, *ganja* and opium, respectively; decreases of 19, 37·8, and 36·6 per cent. in the consumption of country spirit, *ganja* and opium, respectively; and increases of 1·4, 17·3 and 15·6 per cent., respectively, in the revenue derived from these commodities. The incidence of taxation increased by 24·3, 88·6 and 82·8, respectively.

The heavy decrease in consumption is largely due to the war and cannot be expected to be permanent, though much of the decrease in the consumption of opium is due to the precautions taken to prevent the sale of opium to smugglers, and it seems hardly likely that the figure of 1912-13 will again be reached as long as these precautions are continued. Attention may be invited to two points. In the first place, it has taken a very large increase in the incidence of taxation, particularly in the case of drugs, as well as considerable restrictions of the hours of sale to produce these decreases even in a time of economic stress. This increase in the incidence of taxation has been effected within a comparatively short period and the rate of increase cannot be maintained indefinitely. In the second place, notwithstanding the decrease in consumption, there has been an increase of revenue under each head. Had consumption not been affected by the war as well as by the increase in taxation, this increase of revenue would certainly have been very large. It is sometimes assumed that an increase in the revenue necessarily connotes an increase in consumption and that it should therefore be unhesitatingly condemned. The present example shows clearly that an increase of revenue should not be condemned without further enquiry. It is possible that in the circumstances caused by the war there might have been a decrease of revenue if the enhancement of taxation had not been carried so far, but it is certain that without the enhancement of taxation which has been effected the decrease in consumption would have been less.

The number of shops has been decreased wherever possible, but this again is a matter in which there must be a limit, and I think the limit has very nearly been reached as regards shops for the sale of country spirit, *ganja* and opium. In certain areas it may be possible to make some further reduction. On the other hand, it cannot be denied that in areas in which communications are difficult, and this applies to a considerable part of Bengal, either throughout the year or at certain seasons, moderate consumers have not always been provided with adequate facilities for obtaining *supplies and some additional shops are really needed.*

The Excise revenue and charges of the Presidency for the last five years are shown below:—

Period	Revenue.	Charges.	Net revenue
	Rs.	Rs.	Rs.
1913-14	1,53,88,017	6,38,308	1,47,49,709
1914-15	1,53,59,916	7,12 121	1,46,17,795
1915-16	1,51,80,570	8,26,217	1,43,04,353
1916-17	1,44,07,668	9,65 974	1,34 41,694
1917-18	1,56,25,691	10,32,941	1,15,92,450
Difference of the past two years	+12,17,723	+66,967	+11,50,756

THE FIXED FEE SYSTEM IN CALCUTTA.

Further considerable changes were made during the year in the arrangements for the vend of country spirit in Calcutta, with the object of eliminating the element of uncertainty from the business, so that taxation could be regulated more accurately and closer control secured over consumption. The decision to introduce the fixed fee system was only arrived at a few days before the end of 1915-16, and all that could then be done was to fix a comparatively high rate of duty and comparatively low license fees based on the consumption in that year. In other respects the former system continued. Although spirit was issued at a fixed strength of 22° U. P. the vendors were permitted to dilute it as they pleased and to sell it at any price they chose. They had to pay a fixed monthly license fee based on the probabilities of sales in a year irrespective of the quantity of liquor they sold and the price at which they sold it. It was impossible to ascertain the vendors' profits and therefore impossible to adjust taxation with any degree of accuracy.

It was accordingly decided to fix strengths and prices and so to adjust license fees that the vendors should be left a fair profit on every gallon. In order that this profit might be secured to them and at the same time to remove the temptation to push sales it was necessary to base license fees on a much shorter period than a year. The license fees of each shop were accordingly adjusted monthly on the basis of the issues in the preceding month, on a sliding scale which provided that the incidence of license fees per proof gallon should rise with the consumption. At the same time the business was opened to men of small capital by the reduction of the advance deposit required from two months' fees to half a month's fees. Separate rates of duty were fixed for each strength so that if it were found desirable to increase the price of any strength it would only be necessary to increase the rate of duty on that strength to the same extent without interference with the scale of license fees. The strengths were fixed at 25° U. P., 40° U. P. and 70° U. P. It was, however, difficult to fix prices, as there had been no fixity of prices before. The price of 25° U. P. liquor was fixed considerably above the generally prevailing nominal rate, but the allowance to be made for dilution was an uncertain factor. The price of 40° U. P. liquor was fixed proportionately to that of 25° U. P., and that of 70° U. P., at a figure somewhat less than proportionate, in order to encourage the consumption of weak rather than of strong liquor.

It was anticipated that under any system there would be an increase of consumption as compared with 1916-17, when conditions were abnormal, as many of the vendors had diluted the liquor to an unusual extent in order to recoup themselves for the losses which they had suffered in the previous year. The high price of foreign liquor led a certain number of persons to drink country spirit as a substitute and thus increased consumption. Steps were taken to check consumption by raising prices on two occasions during the year. The price of and duty on 25° U. P. liquor, which was most in demand, was raised by 7 annas per gallon from the 1st August and by a further 7 annas from the 1st January, that of 40° U. P. liquor by half that sum on each occasion and that of 70° U. P. liquor by 3½ annas per gallon from the 1st January 1918. Consumption was eventually almost exactly the same as in 1915-16.

From the 1st April 1917 the fixed fee system was introduced into the Sadar and Serampore sub-divisions of Hooghly and the whole of the districts of Howrah and the 24-Parganas on a system of license fees fixed for the whole year. Enquiries indicated that sales above the maximum price had not been checked, though there were fewer flagrant cases of dilution, and it seemed probable that the profits left to the vendors were insufficient and too uncertain to induce them to conduct their business honestly. The Calcutta system of adjusting license fees monthly has therefore been introduced from the beginning of the current year, retail prices have been raised and fixed and the incidence scale has been revised. As in Calcutta, settlements have only been made with vendors who undertook to manage the business personally.

The total consumption of country spirit in the Presidency amounted to 700,586 proof gallons as compared with 626,454 proof gallons in the preceding year, an increase of 74,132 proof gallons.

CONVICTIONS FOR DRUNKENNESS.

In Calcutta 9,213 persons were convicted of drunkenness as compared with 6,965 in the previous year, but it is impossible to say what proportions of these cases were due to country spirit, *tari* and foreign liquor, respectively. A particularly careful watch was kept on the country spirit shops in Calcutta in connection with the system of fixed strengths and prices, and the large majority were well conducted. Three cases have been reported—one from each of the districts of Calcutta, Faridpur and Burdwan—in which vendors of country spirit permitted drunkenness or disorderly conduct on or near licensed premises. All the cases were compounded under section 65 of the Bengal Excise Act on payment of sums of Rs. 10 in Calcutta, Rs. 20 in Faridpur and Rs. 10 in Burdwan. Three *tari* vendors were similarly dealt with in Calcutta and one vendor of foreign liquor in Faridpur.

FOREIGN LIQUOR.

The following statistics showing clearances on payment of duty both direct and from bond from Custom Houses are quoted from statements furnished by the Collectors of Customs, Calcutta and Chittagong:—

	1916-1917 Calcutta, Gallons.	Chittagong, Gallons.
Ale, beer and porter ...	504,135	6,760
Cider and other fermented liquors ...	5,064	...
Spirits and liqueurs.—		
Brandy	57,924	368
Whisky	191,076	1,937
Other sorts of spirits and liqueurs	268,746	115
Wines	83,844	1,090
	605,100	

	1917-1918. Calcutta. Gallons.	Chittagong, Gallons
Ale, beer and porter ...	503,851	2,129
Cider and other fermented liquors	1,780	...
Spirits and liqueurs.—		
Brandy	55,657	301
Whisky	188,880	1,937
Other sorts of spirits and liqueurs	268,569	1
Wines	60,487	109
	575,971	

LICENCES AND REVENUE.

The total number of licences issued for wholesale and retail vend was 569 against 606 in the previous year. In paragraph 33 of the Annual Report for 1916-17 the total number of licences was shown as 626. The difference is due to the inclusion last year of 34 compounding and bottling licences, which are not licences for sale, and the exclusion of 14 late-closing licences. There were decreases under heads wholesale (1) "on" (1), railway refreshment rooms (1), dining cars (2), steamers (20), temporary bars (24) and dak bungalows (1) and increases under "off" (2), restaurants (2), bars in hotels and restaurants (10) and late-closing (4). An "off" licence at Contai in the Midnapore district, which had not been settled in 1916-17, was settled in the year under report, as it was found to be necessary. A licence for the sale of beer only was settled at Kharagpur on the recommendation of the Station Committee. The increase in the number of bars in hotels and restaurants occurred in Calcutta. The revised form of restaurant licence makes it clear that unless he has a bar licence the holder can only sell liquor to persons taking their meals on the premises. License holders had therefore to take out bar licences to enable them to do legally what they had actually been doing all along. The increase in the number of late-closing licences was due to the issue of six temporary late closing licences at Calcutta and Darjeeling as compared with none in the previous year. All the late-closing licences in Calcutta were withdrawn from the 22nd April 1917 on the recommendation of the Licensing Board.

Margin for binding to be written.

Office Note.

File No. 93/14

Letter No. 1206-L.B *dated* 11-4-1919

from the Officer in charge, Bengal Secretariat Book Depot, Calcutta.

SUBJECT.

Bengal Excise Administration Report for 1917-18

Please see pl 103 and the office notes at Flag E. The books have since been received. Two drafts submitted for approval.

T. N. Thiruvengadam
Madras.
23-5-19.

AO 23/5. JK 24/5.

Issued ₹ 4100 & 4201. 29.5.19

Sl 109-110

Margin for binding not be written in.

Office Note.

File No. 93/1914
S. 111
Exc

Letter No. 5998 dated the 2nd September 191
from the Collector, Cantt. Station of Bangalore.

SUBJECT.

Sanction of the Excise Sub-Inspector drawing increased salary-

S. Thambu Chetty, a Sub-Inspector belonging to the Madras Cadre, has been deputed by the Madras Govt. to do duty in Bangalore for a period of 3 years with effect from the 1st November 1917.

S.81
S.81/b

The Proceedings of the Addl. Commr. of Abkari Madras, No. 517, dated the 8th August 1919 indicate that S. Thambu Chetty has been promoted as 1st grade Sub-Inspector with effect from 12th May 19 The pay of the 1st grade Sub-Inspectors in Madras is Rs 70 per mensem.

The proposal may be sanctioned Draft submitted for approval.

Cyc.
10/9/19

There are 3 grades of Sub-Inspectors in Madras i.e. on Rs 50, 60 and 70. The man deputed for service here has to get the pay assigned to him in Madras for the time being.

Revised
may be sanctioned.

H 112

S. 1.—E. P. B.—6-1919.—5,000.

NOTES AND PRECIS.

S. 6.—R. P. B.—7-1919.—4,000.

Read for Comm. Off.: (104/13)

4/8f

Letter No.5201, dated Simla, the 19th June 1918, from -- -
P.C.Tallents, Esqr., I.C.S., Offg. Under Secretary to the Govern-
ment of India in the Department of Commerce and Industry, to the
Hon'ble the Resident in Mysore and Chief Commissioner of Coorg.

RESIDENT'S OFFICE
BANGALORE.
Register No. 4865
Date of Receipt 3-7-18
File No.

****

I am directed to forward, for your information and such action as may be deemed necessary, the accompanying copy of a Resolution passed at a meeting of the Governing Council of the Royal Army Temperance Association held at Simla on the 16th April 1918, urging the adoption of an earlier closing hour for public bars, drinking shops, etc.

2. The Government of India are in full sympathy with the object of the Resolution, and trust that local conditions will make it possible to take action on these lines.

****

Copy of a Resolution passed at the Meeting of the Governing Council of the Royal Army Temperance Association held at Army Headquarters, Simla, on the 16th April 1918.

It was resolved that the Council should express as its opinion that an earliar closing hour for public bars, drinking shops, etc., would be conducive to the moral welfare of the soldier as well as that of the general public and that the Executive Committee be instructed to bring this to the notice of the Government of India.

---

copy to RO

7

If approved, this may be forwarded to the Collector concerned for necessary action. Draft Subs: for approval. Similar action has already been taken in the Station (vide S. 1437 of file 275-794)

8.7.18. 10/7

10/7

E. O. 1.—E. P. P.—6-1918.—1,000.

No. 5014.

FROM

THE HON'BLE MR. H. V. COBB, C. S. I., C. I. E.,
RESIDENT IN MYSORE.

To

The Secretary to the Government of India,
Department of Commerce and Industry.

Dated Bangalore, 17th January 1918

SIR,

Se-94A With reference to your letter No. 5201, dated the 19th June 1918, regarding the adoption of earlier closing hours for public bars etc., I have the honour to state that the system of licenses for the sale of liquors in the Civil & Military Station was carefully considered early this year, and, in consultation with the local Military authorities the following changes were introduced from the 1st April 1918.

(1) Bar licenses for the sale of foreign liquor to be consumed on the premises. Formerly these bars were kept open from sun rise to 10 P.M. Under the new arrangement they are open only for 2 hours in the middle of the day and between 6 P.M. and 9-30 P.M.

(2) Theatre bar licenses for the sale of liquor on the premises. These bars used to be open from 6 P.M. to 12 P.M. From the 1st April 1918 additional restrictions were imposed. Between 6 P.M. and 12 P.M. these bars can now be opened only for one period of 30 minutes in the interval of any one performance up to a limit of two per-

formances

performances in an evening. The bars cannot be opened before a performance begins, between performances or after a performance closes, nor can liquor be sold to any one except persons who are bona fide attending the theatre for the particular performance then going on.

(3) Retail foreign liquor licenses for the sale of foreign liquor not to be consumed on the premises. Liquor cannot now be sold except between the hours of 8 A.M. and 9 P.M. Formerly there were no restrictions on such sales by day or night.

(4) Foreign liquor tavern licenses for the sale of foreign liquor to be consumed on the premises. These taverns continue to remain open from 8 A.M. to 9 P.M., but from 1st April 1918 no

ed from the premises till 6 P.M.

I have the honour to be,

Sir,

Your most obedient servant,

/s/ H. V. Cahill

RESIDENT.

B/C.

B.J.

No. 6578

RESIDENT'S OFFICE,
BANGALORE.
Register No. 7643
Date of Receipt 22/10/18
File No.

From

Office of the Collector,
Civil and Military Station,
Bangalore, 21st October 1918

T. J. Tasker, Esquire, I.C.S.,
Collector, C & M Station, Bangalore.

To

Major E.H.S. James,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

With reference to your letter No. 2307 dated the 27th March 1918 re the check of the chalans presented by the licensees of the arrack shops and foreign liquor taverns in the Civil and Military Station of Bangalore I have the honor to state that the system has worked satisfactorily and may continue.

2. In the IV amendment in Resident's proceedings No. 2041 dated the 16th March 1918, the Excise Superintendent suggests alter-ing the word "Excise Superintendent" to "Excise Clerk". The original amendment substituting "Excise Superintendent" for "Head Accountant" was, I think, made in your office. The Excise Superintendent reports that this may under-go a further amendment from "Excise Superintende" to "Excise Clerk". The Ware-House Officer checks the amount paid into the Treasury before he issues the spirit required and either the Excise Superintendent or his Assistant checks the duty collected with spirit issued when checking the monthly statement of issues which is again checked in my office. The Excise Superintendent is responsible for seeing that all spirit which passes out of the Ware-House has paid the duty and other charges due; the check of the chalan on its way to the bank is purely clerical and cannot with convenience to the renters be done by the Excise Superintendent himself. I therefore recommend that the amendment proposed may be approved.

I have the honor to be,
Sir,
Your most obedient servant,

Collector.

18/4/18.

M. S.—R. P. B.—2-1918.—10.000.

[DRAFT.]

From

To The Proceedings of the Hon'ble the Resident in Mysore

No. 7435 Dated Bangalore the 29th Oct 1918.

Read :-

S. 95 Letter No. 6578, dated the 21st October 1918, from the Collector, C.M. Station of Bangalore, regarding the check of the chalans presented by the licensees of the arrack shops and foreign liquor taverns in the C.M. Station of Bangalore.

Order.

The Hon'ble the Resident is pleased to direct that the following amendment be made in his Proceedings No. 2041, dated the 16th March 1918, which were issued to amend the rules

S. 93 with

(Continuation of Draft.)

with regard to the working of the Govt. Warehouses in the Station :—

Delete para IV and at the end of the form of chalan, for "Excise Supt." read "Excise Clerk."

Resident

To,
The Collector, C&M. Stations of Bangalore.
" The A.G., Madras.

No. 8382 dt 6-12-18

A copy of the foregoing passage is forwarded to the Secretary to the Govt. of Mysore, Revenue Dept. in continuation of our letter from this office No. 2155 dated the 21st March 1918.

for Resident

C&S. 23/12/18

A&O 28/12

* flag C.

* with 20 S. copies. 11-12-18.

@ with 6 S. copies

S. 90

Note
A copy of the Passage referred to is to be kept in G 275/1894 (II).

Urgent.

No. 258 Exc. S

C and M. Station, Bangalore,
15th January 1919.

From

T. J. Tasker, Esquire, I. C. S.,
Collector, Civil and Military Station,
Bangalore.

To

Major E. H. S. James,
First Assistant to the Honourable
the Resident in Mysore, Bangalore.

RESIDENT'S OFFICE,
20/1/19
BANGALORE
Register No. 535
Date of Receipt 18-1-19
93/14

Sir,

I have the honor to state that the Superintendent of Excise in his letters No. 2015 dated the 22nd November 1918 and No. 2060 dated 30th November 1918 (copy attached) proposed the levying of a surcharge of Rs. 3/- and 35/- respectively on a gallon of arrack and a hogshead of beer sold in the shops in the Station in place of the present system of disposing of the shops by auction. This proposal was forwarded to the Deputy Commissioner of Salt and Abkari, Madras, for an expression of his views in the matter. Instead of giving any opinion on the subject he has in his letter dated the 3rd January 1919 (copy enclosed) stated that where large questions of policy, such as the present, are concerned it would be better if the Resident applied to the Board for an opinion.

2. I agree with the general contentions of the Excise Superintendent and request that the orders of the Honourable the Resident may be obtained and communicated to me as early as possible after the Board, if considered necessary, have been consulted. I suggest that the Board be asked to forward their opinion in the first place in respect of beer only as the question must be decided before the end of February. Meanwhile the Mysore Darbar may be addressed regarding the adoption of the proposed policy in respect of arrack shops which are not sold till June. The co-operation of the Darbar as regards beer is not necessary as the

the City consumes little beer and there is no fear of competition

3. I am sending a duplicate copy of this letter for the arrack file.

I have the honor to be,

Sir,

Your most obedient servant,

Collector.

13/11/19.

Letter No. 2015 dated the 20nd November 1918 from the the Superintendent of Excise to the Collector, the Station.

I have the honor to submit the following report and proposals:-

The Excise and Opium shops in this Station are being sold by auction annually. The system has so far worked more or less satisfcatorily from a revenue point of view and has proved, that as far as this Station is concerned, liquor is not being adequately taxed. As the time is approaching, when it will be necessary to lease out shops on the Fixed Fee System, contemplated by the Government of India, it appears necessary to examine the auction system, more especially with regard to its effect on this Station.

2. The advantages and dis-advantages of the auction system are exhaustively discussed in paragraphs 192-199, Chapter X of the Excise Committee's report and the conclusions arrived at there as to what should be the essentials of a better system are contained in para 200 and it is on these conclusions that I desire to base the recommendations contained in this letter.

3. All the dis-advantages of the auction system have been experienced here from time to time. Individuals have blindly bid for shops; and having taken them at exorbitant rates, have lost heavily. Blackmailing is not uncommon even now; people who are above malpractices have frequently purchased shops. Further with recent years there has grown up a marked tendency to form syndicates for the management of shops and this has reached such a climax, and the syndicates controlling the Excise shops are becoming so strong that if timely steps are not taken to counter their effort , the revenue may suffer. At present the arrack and beer syndicates are so powerful that they can afford to buy out independent bidders and if this is done, we will get only so much for the shops as the syndicates are pleased to concede to us.

4. The syndicate idea began with the Parsees in 1916-17 who took all the arrack shops in this Station for Rs. 2,02,900 against

Rs 96300/-

4. The avantages idea per se with the Bureau in I.I.P-IV to all purposes, and in this it is for Rs. 4,00,000 as in the case of shops as the advantages are pleased to conceive it. We, though, doubt whether such a step is more, we will not only do much harm to ourselves but also to the Bureau in the long run. At present the Bureau is expected to earn some part in terms of space and the advantages of the auction system, more particularly with regard to the effect on this Station. Government of India, it appears necessary to examine the auction issue only after the Fixed Pay System, contemplated by the Pay Commission is implemented, when it will be necessary to examine the question fundamentally from a new point of view and then proceed, that as far as this Unit is concerned, Timor is now being adequately by auction judiciously. The results and Optima shops in this Unit on the basis of the proposal:-

I have to request to submit the following report on

.....

Text of No. 2010 dated the 28rd November 1959 from the Quartermaster's Stores to the Collector, and Station.

Rs. 96,300 the previous year. Unfortunately for them the Foreign Liquor Taverns in this Station, where D. D. Rum is sold, and the arrack shops in the Bangalore City were in the hands of the local men, who having obtained these shops at comparatively lower rentals, undersold the Parsees and drove them out of the auction the next year. This was further facilitated by the local people securing a two year lease of the Bangalore City arrack shops on a tender of something like Rs. 1,50,000 per annum. Having succeeded in this, the licensees of 1917-18, among whom were some of the people who secured City shops, formed themselves into a syndicate, equalised the selling price in the City and here and reaped a handsome profit.

The syndicate formed in the current year consists of some of the members of last year and two new comers. Many of them hold no licenses. The syndicate has obtained the control of all the arrack shops in this Station by buying out sub outsiders as succeeded in getting shops knocked down to them. The syndicate consists of 11 members and details regarding the men who formed it and method by which it has secured the control of the arrck shops are given in the accompanying enclosure. The syndicate is making an enormous lot of money this year and if this continues, it will be easily seen how dangerous it will become in the near future.

5. The 12 arrack shops in this Station were purchased at auction for Rs. 2,47,800 for the whole year. The licensees of shops 2, 3, 5, and 7 were bought out for Rs. 28,000. This brings the total liabilities of the syndicate to Rs. 2,75,800 or Rs. 22,983-5-4 per mensem. As some of the members of the syndicate were previously vendors and know the tricks of the trade, the arrangement between the syndicate and the vendors in the shops is to pay the syndicate Rs. 2-5-0 for each gallon of liquor sold. As the duty and cost price of a gallon of arrack is Rs. 16-12-0, the profit (including rentals) is Rs. 4-2-0 per gallon. Working on this basis the estimated profit for each of the first four months of the lease is:-

July 1918.

Consumption 12,192 gallons which at Rs. 4-2-0 per gallon excluding duty and cost price Rs. 50,292

Deduct:- Rentals on 12 shops Rs. 22,984

Pay of 60 vendors at Rs. 15/- each Rs. 900

Transport charges 100

Extra allowance paid to Kesava Mudali 500

Rents, lighting taxes etc. 500

Rs. 24,984 Rs. 25,000

Nett profit 25,292

or Rs. 2,299 per share roughly.

Consumption 10,282 gallons Rs. 42,713

Rentals and working charges 25,000

Nett profit 17,413

or Rs. 1,583 per share.

Consumption 9,918 gallons Rs. 40,911

Rentals and working charges 25,000

Nett profit 15,911

or Rs. 1,446 per share.

October 1918.

Consumption 11,334 gallons Rs. 46,752

Rentals and working expenses 25,000

Nett profit 21,752

It will be observed from the above that whereas in July 1918 the duty on 12,192 gallons works out to Rs. 64,008 the licensees profit is Rs. 25,292 or 39.5 per cent of the duty and this enormous return is earned on an outlay of :-

Two months khist in deposit Rs. 41,300

To pay the vendors two days consumption (800 gallons) 4,900

Advances to licensees bought over a year ago 28,000

Miscellaneous e.g., jars, advances etc. 1,000

Total Rs. 75,200

or over 400 per cent per annum.

6. The proposal I now make is to divert some of this profit to Government in the form of a surcharge on arrack consumed, because

it

it is obviously impossible at this stage to do so by raising the duty. The price of a dram of arrack here and in the City is three annas, which works out to Rs. 9-9⅓ per gallon. This may be fixed for the present as the rate above or below which no arrack should be sold. At this figure the profit on each gallon at present rates of duty and cost price will be Rs. 3-7-10. Allowing Rs. 0-7-10 to the licensee, to meet the expenses and make a profit a surcharge of Rs. 3/- should be imposed on each gallon of arrack sold in a shop. Let me now proceed to examine the benefits to the Government revenue if the proposal is accepted. Taking the figures of consumption of July 1918 the revenue will benefit by:-

12,192 gallons at Rs. 3/- per gallon Rs. 36,576
Deduct monthly rentals 20,650

Balance Rs. 15,926

August 1918.

10,282 gallons at Rs. 3/- per gallon Rs. 30,846
Deduct monthly rentals 20,650

Balance Rs. 10,196

and so on.

The licensees too will not share badly, although they will not reap the rich harvest to which they have no right.

J u l y 1918.

12,192 gallons at Rs. 0-7-10 per gallon Rs. 5,969
Deduct):- Pay of 60 vendors Rs. 900
Transport charges 100
lighting, taxes etc. 500 1,500

Net profit Rs. 4,469

or an average of Rs. 372 per shop

This is a sum for which any number of respectable n
Government pensioners and others will be willing to work shops on condition that the licensees will have no permanent or vested interest in the shops and that they obey and carry out all rules for the working of the shops as may be made from time to time. Failure to be visited by such punishment as the said rules may lay down. Licenses to be withdrawn and shops closed without giving reasons, but after 15 days notice at the option of the Collector.

7. One essential is however necessary in order to carry out the foregoing recommendations satisfactorily. The Mysore Durbar w have to be moved to adopt the same procedure and if it is unwilling to do so, it may be asked to fix 3 annas a dram as the minimum

retail price of arrack. This is the price now obtaining in the City and it will not be asking too much of the Durbar to adopt the above suggestion as an experimental measure for the present.

The next item for consideration is beer. The remarks as to auction system, syndicate etc., made in regard to the arrack shops apply to the beer shops, and for the matter of that to all excise shops. There are all beer taverns in the Station. They were auctioned for Rs. 1,10,875 in 1916-17, Rs. 1,28,100 in 1917-18, Rs. 1,57,300 in 1918-19. The licensees last year formed no syndicate and worked in competition with one another. The result was a loss to those of them who did not get special concessions from the brewer. This year the advantages of the arrack syndicate becoming known, most of the beer tavern licensees formed a syndicate of their own, put up the price of beer and are reaping a rich harvest. The licensees have arranged with vendors to pay them Rs. 42/- per hogshead sold i.e., the brewers price of a hogshead of beer being Rs. 48 it is retailed for Rs. 90. The nett profit to the licensee therefore works out to:-

April 1918.

596 hogshead consumed.

Amount realised at Rs. 42 per hogshead		Rs. 25,032
Deduct)- Monthly rentals 1,57,300/12/-	Rs. 13,108-5-4	
Pay of 50 vendors at 15 each	750-0-0	
Rents, lighting etc. charges	750-0-0	
	Rs. 14,608-5-4	15,000
		Profit Rs. 10,032

May 1918.

592 hogshead consumed.

Amount realised	Rs. 24,864	
Deductions	Rs. 15,000	Profit Rs. 9,864

June 1918.

523 hogshead consumed.

Amount realised	Rs. 21,966	
Deductions	Rs. 15,000	Profit Rs. 6,966

July 1918.

609 hogshead consumed.

Amount realised	Rs. 25,200	
Deductions	15,000	Profit Rs. 10,200

August

A u g u s t 1918.

626 hogshead consumed.

Amount realised	Rs. 26,292		
Deductions	" 15,000	Profit	Rs. 11,192

September 1918.

603 hogshead consumed.

Amount realised	Rs. 25,326		
Deductions	" 15,000	Profit	Rs. 10,326

O c t o b e r 1918.

689 hogshead consumed.

Amount realised	Rs. 28,938		
Deductions	" 15,000	Profit	Rs. 13,938

The capital laid out is:-

2 months khist	Rs. 26,216-10-8
Price of 50 hogshead of beer 2 days consumption	Rs. 2,400- 0-0
	Rs. 28,616-10-8

Profit over 400 per cent per annum.

Beer is retailed at a declared rate of 2 annas a pint, but I have frequently during my inspections found that the consumer pays something like 2 annas 6 pies a pint. If standard quart and pint measures are prescribed for beer taverns and the price of a reputed pint fixed at 2 annas 3 pies, a hogshead of beer will sell for Rs. 91-2-0. Deducting Rs. 48/- price charged by the brewer, the balance will be Rs. 43-2-0, of which Rs. 35/- should be charged as a surcharge leaving Rs. 8-2-0 to the licensee. This will give the licensees 600x8-2-0 or Rs. 4875 and if Rs. 1,500 are deducted therefrom, the nett profit will be Rs. 3,375 or over Rs. 300 per shop (on the average) per month which sum ought to attract reliable men. The profit to Government on these lines will be :-

600 hogsheads at Rs. 35/- each		Rs. 21,000
Deduct rentals		Rs. 13,008
	Balance Rs.	7,992

per month or nearly a lakh of rupees a year.

9. In the case of beer the co-operation of Mysore is of account because the City consumes little beer and there is no fear of competition from there. The beer shops will have to b

disposed

disposed of in February next and if you think my suggestions are worth anything steps will have to be taken at an early date to pass orders on them.

10. I will not go in details about ganja and opium now, because I am afraid my report will become too voluminous, but if after perusing of this you think the question about the other shops should be taken up, I shall do so.

11. In conclusion I beg to suggest your sending this report to the Abkari Deputy Commissioner for opinion.

Enclosure.

A syndicate of Parsees had taken all the arrack shops in auction during the year 1916-17 for Rs.2,02,900 and worked at a loss owing to competition with D. D. Rum in the Station, Foreign Liquor Taverns and cheap arrack obtainable in City arrack shops. In 1917-18, they were outbid in auction by the local licensees, who co-operated and formed a syndicate, to work all the shops under one management. This syndicate came to an agreement with the Bangalore City syndicate and raised the retail selling price to 2 annas 8 pies from 2 annas 4 pies per dram or Rs.8-8-0 from Rs.7-7-0 per gallon. They thus placed the whole amount of their bid (aggregating to Rs.1,88,950) on the consumer and secured a good profit amounting to Rs.1500 per share monthly.

2. This syndicate, which was temporary one formed for the year and directed by one Chinnasawmy Mudali, a wealthy capitalist and an old licensee, was dissolved on the expiry of the lease. During the current year a syndicate was first formed by the same Chinnasawmy Mudali, in which membership was not open only to the licensees but included some outsiders or non-licensees also. It is now under the management of one Devaraja Mudali who is the licensee of the City shops. Details about the personnel of this syndicate, which unlike that of last year promises to continue after the current lease and become a permanent one, will be interesting:-

1. A. L. Devaraja Mudali, Director, licensee of Arrack Shop No.8, Tannery Road. This man is a resident of the Bangalore City and was 2 years ago a vendor in arrack shop in the City on Rs.15 per mensem. Has one share.

2. V. Chinnasawmy Mudali, a wealthy capitalist, holding no license for arrack shops during this year. But he is a licensee of a beer tavern and directs a separate syndicate for beer shops. Has one share.

3. V. Thiruvengadasawmy Mudali, brother of No.2, non-licensee. This man is the Agent of the Standard Oil Company in the City from which he derives a large income. He never held an excise

excise license at any time though he attends the auction room with his brother in order to strengthen the combination and frighten smaller fry. He gets one share.

4. T. S. Nunjundiah Chetty, non-licensee, has one share.

5. Ponnuranga Mudaliar, non-licensee. This was a vendor on Rs.15/- upto last year. He never took any shop either before or during this year. He is well known in the Station for having made his wealth by unprincipled ways in collusion with a dishonest Warehouse Officer (Bhasyam Iyengar) a few years ago. He has one share.

6. Doraisawmy Mudali, brother of No.1, Devaraja Mudali, a non-licensee, a vendor till recently on Rs.15/- in the City and a resident of the City, has one share.

7. A. R. Kesava Mudali, licensee of Arrack Shop No.4, Thimmiah Road and 6 Nilsandra. This man was not a member of the syndicate when it started. The syndicate offered to purchase his shops, but he refused to give them up. As he was expected to compete and give trouble, he was eventually taken as a member and gets one share and Rs.500 per month extra commensurate with the importance of his two shops, one of which No.4 is an -- important shop in the Town.

8. A. Swaminatha Mudaliar, licensee of Arrack Shop No.1 Broadway (an important shop). He is an absentee licensee bidding though and managing by his agents. He seldom attends the auction room. He has a share.

9. T. Govindaraju Mudaliar, licensee of Arrack Shop No.9 Ulsur and 10 Shoolay. Though both are important shops, he gets only one share, as he is one of those who started the syndicate and consented at the beginning to be satisfied with one share whatever the number of shops he might take.

10. V. Kuppaih Naidu, licensee of Arrack shop No.11, New -- Paracherri, an unimportant shop in a distant locality. Still he gets one share as he was one of the originators and a consummate schemer and held in dread by the other members. This man was a vendor till last year.

11. G. Nagappah, licensee of Arrack Shop No.12, Jeweller's Street an important shop which was knocked down for a low price (Rs.26,000) This man would not sell his shop to the syndicate but consented to become a shareholder in the syndicate.

3. These men form the syndicate of whom six (Viz. Nos. 1,7, 8,9,10 and 11) are licensees(some of these ~~agin~~ again - 7 & 11 - being only temporary members or shareholders for the year) and the other five (viz. Nos.2,3,4,5, and 6) are non-licensees and influential members. From the above it would appear that the following 8 arrack shops only have been accounted for, their licensees being among the members above described viz. (1) Broadway, (4) Thimmiah Road, (6) Nilsandra, (8) Tannery Road, (9) Ulsur, (10) Shoolay (11) Puduparacherri and (12) Jeweller's Street. There still remain shops Nos. 2,3,5, and 7. These the syndicate have managed to purchase as detailed below:-

No.2 Grass Cutter's Lane - Licensee T. Krishniah Chetty, was paid Rs.6,000 cash for the year for parting with his interest in the shop, The licensee nominally manages the shop buts sends the sale proceeds to the syndicate office daily.

No.3 Wheeler Road. - Licensee Marappa parted with his shop for Rs.6000 for the year. The shop is taken over and managed by the syndicate.

No.5 Nullah Road - Licensee Subraya Chetty has sold his interest in the shop for Rs.9000 for the year, Rs.750 being paid monthly. The management is in the licensee's hands like No.2 supra.

No.7 Sivan Chetty Gardens - Licensee V. G. Kuppiah Chetty sold his interest for Rs.7000. The management like No.3 is in the hands of the syndicate.

So the syndicate purchased the above four shops from minor licensees for Rs.6000+6000+9000+7000 or Rs.28,000 in all for the year.

No documentary evidence can be produced to show that these last named shops have been purchsed by the syndicate or that there is a syndicate at all, but there is circumstantial evidence on the point.

Copy

M.D. Thiruvengadachar

Bellis

Sheriff Madras

Letter No.2060 dated the 30th November 1918 from the Superintendent of Excise, C. & M. Station, Bangalore to the Collector, C. & M. Station, Bangalore.

In continuation of my letter No.2015 dated the 22nd November 1918, I beg to submit the following notes for your perusal and consideration:-

2. In the Excise Committee's report Para 197:- The opinions of certain officers are recorded, all of which condemn the auction system. In the main liquor is recommended to be assessed to a gradually rising rate of duty so as to eventually bring the vend fee to a fixed minimum.

Para 202. Describes a system of levying extra duty by means of surcharge, which come very nearly to that proposed by me. In the system described the increase of vend rent to each gallon of arrack is worked out for a series of years and this is added to the duty as a surcharge. In my ppoposals the gross profit that can be made from each gallon of arrack being known a minimum is allowed to the licensee to meet his expenses and get a decent return for his trouble and the rest annexed as a surcharge.

Para 203. Enumerates the advantages of the surcharge system. The principle advantage being that "speculation would cease"

Para 204. The preliminaries mentioned have been taken.

Para 209. The Excise force at present is adequate to prevent malpractices, but a slight addition of one Sub-Inspector and 4 peons will effectually put a stop to malpractices, if there is a fear of such cropping up in future.

Para 210. The system indicated here is not suitable to this Station, where the consumption of Excisable articles is, from various causes, liable to fluctuation.

Paras. 211 & 212 :- are worth reading.

Para 261. Gives clear reasons for fixing minimum prices of liquor. The prices recommended by me are the highest on record, but within the means of an average consumer. If it

it tends to do anything, it ought to check and not increase consumption.

3. The system of allocating beer shops, at so much per hogshead sold, in not unknown at Bangalore. The system existed upto 1915-16, but the shops were allocated to the Brewer and the Government of India, in condemning the system for that reason, suggested a system of surcharge on tender - please vide your No 1058/13-3-14. This brought about the re-introduction of the auction system for rasons with which I do not agree. If the fixed fee system is to be an accomplished fact in the near future, a more advanced than auction system should be tried, and this is the reason for my suggestions.

Copy

W.D. Rheinvengaonchiar.

Shesh Aiyar

16/1/19.

Letter dated the 3rd January 1919 from the Deputy -- Commissioner of Abkari, Madras to the Collector, Civil and Military Station of Bangalore.

With reference to your letter No.7517 dated 4th December 1918 forwarding a copy of certain proposals of the Superintendent of Excise to adopt a surcharge on each gallon of arrack and each hogshead of beer sold, in lieu of the present auction system, I am directed to suggest to you that where large questions of policy, such as at present, are concerned it would be better for the Resident to apply to the Board for an opinion than for the Collector to apply to the Deputy Commissioner of Abkari who is an adviser rather on technical matters than on questions of polic

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Copy

M.D.T.Chinvengadachar

Shirastadar.

M.D.T. 16/1/19.

S. 3.—R. P. B.—9-1918.—10,000.

98

[DRAFT.]

From

Major R. H. S. James,
I.A.R.

To

The Secretary to the Commissioner of Sale, Abkari & Sep. Revenue

Revenue Board Office
Madras

Enc 5- Copy of D.L. No (S.97) and of its enclosures (4 in number)

No 79
D/28th January 1919.

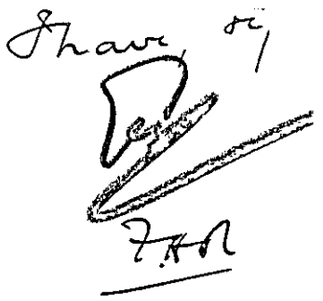
S.97

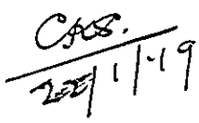
Sir,

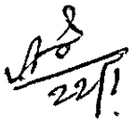
I am directed to forward a copy of a letter No. 251, dated the 14th January 1919, and its enclosures, from the Collector, C.O.R. Abkari of Bangalore, regarding proposals to ~~levy~~ adopt a surcharge on each gallon of arrack and each hogshead of beer sold, in lieu of the present anchor system and to request that the Hon'ble the Resident may kindly be favoured with the views of the Board in the matter at their earliest convenience.

I,

(*Continuation of Draft.*)



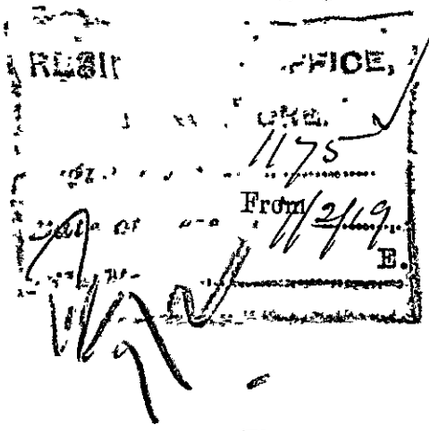




C.F. 32—29,310—10-4-17

R. No. 85 Abkari/19.

OFFICE OF THE Board of Revenue.
(Separate Revenue.)
STATION Chepauk, Madras.
Dated 5th February 1919.



From

E. Graham, Esq., I.C.S.,
Secretary to the Commissioner of
Salt, Abkari and Separate Revenue,
Chepauk, Madras.

To

The Hon'ble the Resident in Mysore,

BANGALORE.

SIR,

In reply to letter from the First Assistant to the Resident in Mysore No.794, dated 28th January 1919 inviting the views of the Board on the proposal of the Excise Superintendent, Civil and Military Station, Bangalore, to substitute for the system of disposing of liquor shops by auction a fixed fee system combined with a surcharge on the liquor consumed, I am directed to state that the Board is not in favour of the change contemplated. The auction system was so recently introduced in the Civil and Military Station that it cannot be said to have had a fair trial. On the other hand the Government of India in 1908 while reviewing the recommendations of the Excise Committee in Chapter X of their report on which the Superintendent's proposals are chiefly based, condemned the fixed fee system in no measured terms (Vide Resolution of the Government of India, Financial Department (Separate Revenue - Excise) No.2997. Exc., dated 16-5-07). The system was however introduced experimentally in certain areas in the Bombay Presidency in 1909 and extended to the rest of that Presidency in 1912, but the Bombay Government found that the system had not reduced consumption, that it had failed to secure a better and more honest class of licensees and that it had led to illicit practices and corruption

on

on a scale so great as to constitute a very grave scandal. A copy of the Resolution of the Bombay Government No.15079, dated 13-12-17 on the subject is enclosed. Vide C. 87//6.

2. The arguments which finally led to the conclusion that the auction system is at bottom the best one, are as strong today as they have ever been; and the Board cannot in the circumstances advise a change in the system merely because a capitalist syndicate is working the shops. The best course under the present circumstances would appear to be to raise the still head duty in consultation with the Mysore Government.

3. If the syndicate succeed in reducing competition and cutting down the Government revenue, resales can be held and resales are usually all that is necessary to protect the - Government income. The upset prices can be fixed with special reference to the sales at each shop and the approximate profits.

4. The dread of syndicates and combinations per se is unnecessary and there is no need to upset the tried principles of Abkari administration because a syndicate has appeared.

I have the honour to be,

Sir,

Your most obedient servant,

S. 2. 19.

SECRETARY.

N.R. 5/2.

SUBJECT

ARRACK AND BEER SHOPS ON THE C & M. STATION, BANGALORE:-

Communicating to the Hon'ble the Resident in Mysore the views of the Board on the proposal to replace the auction system by a fixed fee system in the disposal of --------.

No. 1060 Exclusive
6-2-19.

Office of the Collector,
C. & M. Station, Bangalore,
Dated, 10th February 1919.

From

T. J. Tasker, Esqr,, I. C. S.,
Collector, C. & M. Station, Bangalore.

To

Major E. H. S. James,
First Assistant to the Hon'ble the Resident
in Mysore, B a n g a l o r e.

IDENT'S OFFIC
ANGALORE
1270
Date of Receipt 11-2-19
93/14

Sir,

In continuation of my letter No. 251, dated the 14th January 1919 re the levy of surcharge on arrack and beer, I have the honor to forward, herewith, copy of letter No. 94, dated the 20th January 1919 from the Superintendent of Excise, submitting similar proposals regarding the disposal of the right to vend ganja and opium in the shops of the Station by the levy of a surcharge of Rs. 14/- and 25/- per seer respectively, and to state that these figures are based on the assumption that the duty on ganja is Rs. 15/- per seer and the issue price of opium per seer is Rs. 45/-. As it is proposed to raise the duty on ganja from Rs. 15/- to Rs. 17/8/- and enhance the issue price of opium at the Treasury from Rs. 45/- to Rs. 50/- per seer of 80 tolas; I would recommend in that event that the surcharge be reduced to Rs. 11/8/- and 20/- per seer of ganja and opium respectively. I agree with the general contentions of the Excise Superintendent and request that the orders of the Hon'ble the Resident may be obtained and communicated to me as early as possible after the Board of Revenue, Madras, if considered necessary , have been consulted.

2. If the policy is approved, I would suggest that I be permitted to confer with the Excise Commissioner, Mysore State, on the measures that would be necessary in the City to give the system a fair chance. I do not wish to rush the change and the existing system may continue for another term if the question takes time to settle.

I have the honor to be,
Sir,
Your most obedient servant,

Collector.

No. 94

Excise Supdt's Office,
C. & M. Station, Bangalore.
20th January 1919

From

A. J. H. White, Esquire,
Superintendent of Excise,
C. & M. Station, Bangalore.

To

T. J. Tasker, Esquire, I.C.S.,
Collector, C. & M. Station,
Bangalore.

Sir,

With reference to your No.7516 dated 4th December 1918 calling for proposals regarding the disposal of the right to vend opium and ganja shops of the Station, I have the honour to submit that these shops should no longer be disposed of by auction.

2. The objections to the auction system have been detailed in my letter No.2015 dated 22nd November 1918 and need not be repeated here. As it is quite easy to keep a check on the consumption in these shops, I beg to propose that the sur-charge system of disposal be adopted for opium and ganja shops also.

3. Ganja Shops :

There are five of these shops in this Station and the annual rental paid by them for the current year is Rs.8.180 or Rs.681-10-8 per mensem. The drug is sold to the licensees at Rs. 16-4-0 per seer and was retailed at Rs. 33-5-4 per seer (0-6-8 per tola) upto the middle of September last and after that at Rs.40-0-0 per seer --

seer (0-8-0 per tola). The other charges incurred by the shops may be put down at Rs.10-0-0 each for vendors remuneration and Rs.7-0-0 each for house rent etc. per mensem.

The profits may be worked out as follows:-

	upto 15-9-18	from 16-9-18
Retail selling price per seer	Rs.33-5-4	Rs.40-0 -0
Cost price	16-4-0	16-4- 0
Diff.	17-1-4	23-12-0

Charges (monthly)

5 vendors at Rs.10/- each	Rs. 50- 0-0
5 house rents at Rs.7/ each	35- 0-0
Rentals	681-10-8
	Rs. 766-10-8

April 1918

54 seers sold.

Amount realized - ex. cost price i.e. at Rs.17-1-4	Rs. 922- 8-0
Charges	766-10-8
Profit	Rs. 155-13-4

May 1918.

63 seers sold

Amount realized - ex. cost price i.e. at Rs.17-1-4	Rs.1076- 4-0
Charges	766-10-8
Profit	Rs. 309- 9-4

June 1918.

70 seers sold.

Amount realized - ex. cost price i.e. at Rs.17-1-4	Rs.1195-13-4
Charges	766-10-8
Profit	Rs. 429- 2-8

July 1918.

72 seers sold

Amount realized - ex. cost price i.e. at Rs.17-1-4	Rs.1230- 0-0
Charges	766-10-8
Profit	Rs. 463- 5-4

August 1918.

77 seers sold

Amount realized - ex. cost price i,e. at Rs.17-1-4	Rs.1315- 6-8
Charges	766-10-8
Profit	Rs. 548-12-0

September 1918.

36 seers for 15 days
35 seers for 15 days

Amount realised { on 36 seers at Rs. 17-1-4 = Rs. 615-0-0
on 35 seers at Rs. 23-12-0 = Rs. 831-4-0
1446-4-0
766-10-8
Profit 679-9-4

October 1918.

66 seers sold

Amount realised at Rs. 23-12-0 Rs. 1567-8-0
Charges 766-10-8
Profit 800-13-4

November 1918. 66 seers sold

Amount realised at Rs. 23-12-0 Rs. 1567-8-0
Charges 766-10-8
Profit 800-13-4

4. If the price of a tola of ganja is fixed at 8 annas or Rs. 40/- per seer, the licensee will realise Rs. 23-12-0 on each seer sold of which Rs. 14/- may be paid to Government as surcharge, the balance being allowed the licensee to meet the working expenses etc. Working on these lines the benifit to the revenue will be apparent from the following figures:-

April 1918	- 54 seers	Rs. 756)
May 1918	- 63 seers	882) Present monthly Rental
June 1918	- 70 seers	980)
July 1918	- 72 seers	1008) Rs 681-10-8
August 1918	- 77 seers	1078)
September 1918	- 71 seers	994)
October 1918	- 66 seers	924)
November 1918	- 66 seers	924)

The selling price of the drugs in the City shops will ofcourse have to be fixed at the same rate (8 annas) as that proposed for the Station.

5. Opium Shops There are four opium shops in this station and they were sold bya auction for Rs.11,130 per annum or Rs.927-8-0 per mensem. The licensees pay Rs.45/- per seer for the opium at the Treasury and retail it from Re. 1/- to Rs1-4-0 per tola or Rs 80 to 100 per seer.

The monthly expenditure incurred is:-

The monthly expenditure incurred is:-

4 Vendors at Rs. 10/- each	Rs 40/-
House rent at Rs 7-8-0	30/-
Rentals	927/8/-
Total	Rs. 997-8-0

The profits made since the beginning of the lease are:-

July 1916

24 seers.

Amount realized at Rs 35/- per seer	Rs. 840-0-0
Expenses	997-8-0
Loss	157-8-0

August 1918

20 seers

Amount realized at Rs 55/- per seer	Rs . 1100-0-0
Expenses	997-8-0
Profit	102-8-0

September 1918

40 seers

Amount realized at Rs 55 per seer	Rs 2200-0-0
Expenses	997-8-0
Profit.	1202-8-0

October 1918

35 seers

Amount realized at Rs 55 per seer	Rs. 1925-0-0
Expenses	997-8-0
Profit	927-8-0

November 1918

18 seers

Amount realized at Rs 55 per seer	Rs. 990-0-0
Expenses	997-8-0
Loss	7-8-0

6. The reason for the loss in the Opium in July last is due to the high rentals at which they were taken up and the comparatively low price at which the drug was retailed in order to keep pace with the city. - Finding that in spite of the selling price being raised in August 1918 to Rs. 1-4-0 per tola, the profit was small, recourse appears to have been had to sell the drug to smugglers grom Madras. Although the profits shown as obtained in September and October may not have been as large as they appear in para 5, owing to some discount having been allowed to smugglers, yet the prospect of finding an outlet for the opium,

opium and thereby securing themselves against further loss; appears to have tempted the licensees to embark on a practice, which ended disastrously in your court recently. This door being closed thereby consumption fell in November.

7. In the above instance one very grave disadvantage of the auction system will be apparent. Hoping to make large profits, like the other Excise licensees, men ignorant of the conditions of the opium trade entered it and bid recklessly for the shops and in order to secure themselves against loss they had to resort to questionable practices. The opium rentals of the current year are Rs.11,130 against Rs.6,410 in 1917-18 and Rs.6,135 in 1916-17. There was nothing in the consumption of the previous year to warrant such huge increase in rentals. The high bids made were the result of the gambling tendencies which the auction system encouraged. As bidding at auction cannot be regulated, the introduction of the surcharge system ought to furnish the required remedy against ill advised speculations and at the same time insure Government against the loss of revenue. If the selling price of a tola of opium is fixed at Re.1-0-0 i.e. Rs.80/- per seer and the licensee pays Rs.45/- per seer at the Treasury for the drug Rs.25/- per seer should be levied as surcharge in lieu of the rentals, allowing Rs.10/- to the licensee to meet expenses and make a profit. Here it will be necessary to give the Opium shops in Markham Road and Ulsur to the same man, because these shops do not sell sufficiently large quantities to be attractive, but this is a detail which may be settled after the main proposition is definitely accepted. On these data the revenue obtained by way of surcharge will amount to:-

July 1918	- 24 seers	Rs. 600)	
August 1918	- 20 seers	500)	Present monthly rentals
September 1918	- 40 seers	1000)	Rs. 927-8-0
October 1918	- 35 seers	875)	or
November 1918	- 18 seers	450)	Rs.11,130 per annum
or Rs.685 average per month or		Rs.8220 per annum)	

Which if less than the present rentals compares favourably with those of the previous year. In the case of opium also the retail selling price in the City will have to be fixed at that fixed for the Station.

Copy
M Abdul
for Secretary

I have the honour to be,
Sir,
Your most obedient servant,
Sd A. J. N. White

S. 3.—R. P. B.—9-1918.—10,000.

/61/

[DRAFT.]

From

Major R.H.S. James,
I.A.R

To

The Collector,
Cantt. Station,
Bangalore

Enc 3 - copy of d. no. (S. 99) & its 2 enclosures.

No 1773 & 3
dt 7th March 1919
dt 10th

Sir,

With reference to my own letter No. 251, dated the 14th January 19 regarding the proposals to levy a surcharge on each gallon of arrack and each hogshead of beer sold, in lieu of the present auction system, I am directed to forward a copy of a letter R.No. 85-Abkari/19, dated 5th February 1919, with its endosures, from the Secretary to the Comm. of Salt, Abkari & Sep. Revenue, Madras, communicating the views of the Board of Revenue I am to say that the Hon'ble the Resident agrees

S. 99

Returned

agrees with the Board in their views in the matter and is therefore not prepared at present to recommend a change in the present system.

2. I am to request that the Hon'ble the President may be favoured with your views regarding the suggestion of the Board to raise the still-head duty.

I have, &c.

C.H.S.
6.3.4

7.A.01

C.H.S.
7/2/-19

S.S. 7/3/19

No.—R. P. B.—9-1918.—10,000.

[DRAFT.]

From

7 A.61

No 7742-2
D/ 10th March 1919

To.

Secretary to the Govt. of
Jail, Abkari & Ex. Rev.
Madras

Sir

I am directed to acknowledge with thanks, the receipt of your letter Rev. 85 Abkari/19, dt the 5th Feby. 1919, regarding the system of disposing of liquor shops, in the Province of Bangalore.

2 I am now to forward copy of a letter Rev 1060, dt the 10th Feby 1919, with enclosures from the Collector, Cuddapah, proposing a similar system of rent in regard to the sale of ganja & opium, and to say that the Govt will be glad to be favoured with the views of the Board on the matter.

I have &c
C. A. G.
Secy to Govt

Enc I

Enc II

R. O. 1.—E. P. E.—6-1918.—1,000.

No. 775

FROM

THE HON'BLE MR. H. V. COBB, C. S. I., C. I. E.,
RESIDENT IN MYSORE.

To

The Chief Secretary to the Government
of Bengal.

Dated Bangalore, 7/10 March 1919.

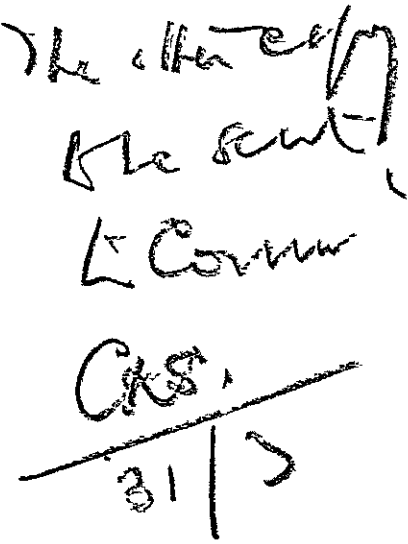
SIR,

I have the honour to request that arrangements may kindly be made for the supply to this office of 2 copies of the Administration Report of the Excise Department, Bengal, for the year 1917-18.

I have the honour to be,
Sir,
Your most obedient servant.

I.S

For Resident.



104

No. 881-S.R.

G O V E R N M E N T O F B E N G A L.

Finance Department.

(Excise)

Calcutta, the 22nd March 1919.

From

J. C. Nixon, Esquire, I. C. S.,

Under-Secretary to the Government of Bengal,

To

The Resident in Mysore.

Sir,

S. 103 I am directed to refer to your letter No. 1775, dated the 10th March 1919, and to say that the officer in charge of the Bengal Secretariat Book Depot has been instructed to supply your office with two copies of the Report on the administration of the Excise Department in Bengal for the year 1917-18.

I have the honour to be,

Sir,

Your most obedient servant,

Under-Secretary to the Government of Bengal.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 2545
Date of Receipt 26-3-19
File No. 98/14

The Collector, Chit. & Kolar, asked for a copy of the Bengal Report for 1917-18 for reference. Please see para 8 (marked c) of the office note. A copy will be sent to the Collector, as soon as the copies are received.

CRS. 28/3/19 SRS 28/3

Commissioner might see the other copies, if available HW 30.3

Sn.

10 E

C.F. 32-29,310-10-4-17.

D No. 236 Abkari

OFFICE OF THE Board of Revenue
(Separate Revenue)
STATION Chepauk, Madras,

Dated 25th March 1919

From

E. GRAHAM ESQUIRE, I.C.S.,
Secretary to the Commissioner of Salt,
Abkari & Separate Revenue, Chepauk, Madras

RESIDENT'S OFFICE
To
BANGALORE
Letter No. 2602
Date of Receipt 28-2-19
Ans No.

To

The Hon'ble the Resident in
Mysore, B A N G A L O R E

SIR,

In reply to letter from the First Assistant to
S.102 the Resident in Mysore No.1774 dated 10th March 1919, inviting the views of the Board on the proposal of the Superintendent of Excise, Bangalore, to introduce a system of surcharge in respect of the disposal of opium and ganja shops, I am directed to state that the Board considers that the advantages of the surcharge system are more apparent than real and that it is very strongly of opinion that ~~the~~ the auction method is the best in the long run.

I have the honour to be,

Sir,

Your most obedient servant,

SECRETARY. 26.3.19.

B.M. 26/3

Rec'd 19

MYSORE RESIDENT'S OFFICE,

Enc 1 - Copy of Enc. Bangalore, 11 — 4 — 1919

No. 2873

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded to the Collector, C.M. & Cahir of Bangalore, for information, with reference to his letter No. 1060, dated the 10th February 1919, S. 107

No. 236-108 dated the 25th March 1919, from the Secy. to the Comm. of Sales in Cocanada & Sup. Revenue Madras

and with the remark that the Resident agrees with the Board in their views and is not prepared at present to recommend a change in the existing system.

S. 105

11.4.8

First Assistant Resident.

CJC

2/4/19

2/4

R. O. 178 (a).—R. P. B.—2-1919.—1,000.

MYSORE RESIDENT'S OFFICE.

No. 2841 Dated, Bangalore, 11/4 April 1

From,

W.H.J. Wilkinson, Esqr., I.C.S.
First Assistant to the Resident in Mysore.

To,

The Secretary to the Commissioner of
Salt, Abkari and Separate Revenues,
MADRAS.

Sir,

With reference to the correspondence ending with your letter No. 236-Abkari, dated the 25th March 1919, regarding the proposal to introduce a system of surcharge in respect of the disposal of liquor, opium, and ganja shops in the Civil and Military Station of Bangalore, I am directed to express the thanks of the Resident to you for so kindly favouring him with the Board's advice in the matter.

I have the honour to be,
Sir,
Your most obedient servant.,

H. Wilkinson

First Assistant Resident.

I.S

All communications on this subject should give the Number and Date of any previous Correspondence.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

BOOK DEPÔT BRANCH.

WRITERS' BUILDINGS, ROOM No. 1 (GROUND FLOOR).

No. 1204 L.B

From

The Officer in Charge,

Bengal Secretariat Book Depôt,

To The Resident in Mysore
Bangalore.

Calcutta, the 11th April, *191*9.

Sir,

I have the honour to intimate the despatch to your address by registered post of two copies of the Report on the Administration of the Excise Department in Bengal for the year 1917-18. Please acknowledge receipt.

I have the honour to be,
Sir,
Your most obedient servant,

Officer in Charge.

RESIDENT'S OFFICE,
Received 310
16-4-19

A. B.

Please see sl. 103 & Flag E.
The receipt of the book may be awaited.
T. N. Thungaswamy
Mudaliar
16-4-19.

Book Depôt—Form No. 6.

B. S. Press—27-2-1919—1824F—1,000—S. C. R

S.—M. P. B.—2-1918.—10,000.

No 4202
27-5-19

[DRAFT.]

From

Major G. T. L. Flowden, I.A.,
First Asstt: to the Resident in Mysore

To

The Officer in charge,
Bengal Secretariat Book
Depot., Calcutta.

Sir,

I am directed to acknowledge with thanks the receipt of two copies of the Report on the Administration of the Excise Department in Bengal for the year 1917-18, forwarded with your letter No: 1204 L.B, dated the 11th April 1919.

I have etc.

JK 24/5
For First Asstt: Resident

T. N. Thungavelu Mudaliar. 23-5-19

V to 25/5

2 Copies to the Collector.
1 copy sent to Bombay by the Bombay Office

Rl. 108.

EKD 26/5
Rd. 26/5/19.

S[illegible]—R. E. B.—2-1918.—10,000.

[DRAFT.]

No 4201/Misc. / Report
dt 27-5-19

Encl-1.

From Major L. T. C. Plowden, D.A.
First Assistant to the
Resident in Mysore

To

The Collector,
L. & M. Station,
Bangalore.

Sir,

I am directed to forward a copy of the Report on the Administration of the Excise Department in Bengal for the year 1917-18 asked for in your non-official note, D.O. dated the 12th Feby 1919, in connection with the proposals to levy a surcharge on each gallon of arrack and each hogshead of beer sold, in lieu of the present auction system

I have etc.

J Bruyton 24/5
for First Asstt: Resident

Flag E

Encl WS

T. N. Thimgavalu Mudaliar
23-5-19.

23/5

No. 5998 : Ex. 2.

Office of the Collector,
C. & M. Station, Bangalore,
Dated 2 September 1919.

From

T. J. Tasker, Esquire, I. C. S.,
Collector, Civil & Military Station,
Bangalore.

To

Major C. T. C. Plowden, I. A.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

RESIDENT'S OFFICE,
BANGALORE.
Received on
Date of Receipt 5-9-19
No.

Sir,

I have the honour to forward herewith a copy of letter No. 1300 dated 16-8-19 from the Superintendent of Excise re sanctio for M.R. Ry. S. Thambuchetty, the Excise Sub-Inspector in charge - Excise warehouse, to draw the increased salary of Rs. 70/- per -- mensem with effect from 12-5-19 as per proceedings of the Deputy - Commissioner of Abkari D. No. 517 of 19 Distry. dated 8-8-1919 and to request that orders of the Hon'ble the Resident may be communicated to me.

I have the honour to be,
Sir,
Your most obedient servant,

Collector.

2.9.

Letter No. 1300 dated 16th August 1919, from the Superintendent of Excise, Civil and Military Station, Bangalore to the Collector, Civil and Military Station, Bangalore,

---

I have the honour to request that you will kindly obtain the formal sanction of the Hon'ble the Resident in Mysore for drawing the increased salary of Rs. 70/- per mensem for M. R. Ry. S . Thambu Chetty with effect from 12-5-19 as per Proceedings of the Deputy Commissioner of Abkari D. No. 517 of 19 Disty. dated 8th August - 1919, copy enclosed.

"C o p y".

M.S. Srinivasachar
Sheristadar.

4/9/19.

Proceedings of the Deputy Commissioner of Abkari.
Dated 8th August 1919.

D. no: 517 of 19 Disty.

Subject.

Promotions — Ordering certain promotions among Sub-Inspectors in the Distillery Establishment in the Vacancy of P. A. Masilamani Nadar of Sachivalayam Distillery.

T. Mason Esqr, Deputy Commissioner of Abkari.

The following appointments are made in the distillery department.

Serial Nos:	Name	Present appointment and Station.	New appointment and station.	Remarks.
1.	M. R. Ry. S. Thambusamy Chetti.	Sub-Inspector II grade Disty Estab: doing duty in Bangalore —	To be Sub-Inspector I grade S. P. I.	Vice M. R. Ry. P. A. Masilamani Nadar with effect from 12.5.19.
		×	×	
		×	×	

"Copy"
D/- Thiruvengadachari
Shirastadar,
Collectors Office,
Bangalore.
2.9.

"True Extract"
(Signed) White
Supdt of Excise
16/8/19

D/- J. Mason,
9.8.19
Abkari Deputy Commissioner

C. O. 45.—R. P. B.—2-1919.—1,000.

No. 7078-79 DATED BANGALORE 15th September 1919

FROM

C.R. Rowden,

MAJOR ~~E. H. S. JAMES,~~

F.A.R

To

The Collector, Chn. District, Bangalore

L. W.C. Reference ~~my~~ letter / your ~~telegram~~ No. 5998, dated the 2nd September 1919.

Subject

Requesting the formal sanction of the Resident to Mr. S. Thambu Chetty, Excise Sub-Inspector in charge of the Excise Warehouse, drawing the increased salary of Rs 70 per mensem with effect from the 12th May 1919.

Sanctioned.

J. Bagwell.

F.A.R

Copy forwarded to the Acty., Madras, for information—

J. Bagwell

F.A.R

C.R.S.

10/9/19